EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	FILE SUPPORT								Description
			AL	AP	CC	DF	GL	GP	OP	SF	
CURRENT ASSETS (Continued)											
1500	Due from Other Governments	D	X	X		X	X			X	A summary account of intergovernmental receivables (GLAs 1510 through 1590). In CALSTARS, intergovernmental receivables are shown in the GL File in this summary account. Transaction Codes that post to GLA 1500 require the use of a Subsidiary code. Subsidiary codes are established by agencies in the D32 Descriptor Table. Typically, agencies establish the following Subsidiary codes (where *nnnn* = organization code): *nnnn*1500**15100000** Due From Federal Government *nnnn*1500**15400000** Due From School Districts *nnnn*1500**15900000** Due From Other Governmental Entities Refer to the following detail GLAs 1510 through 1590 for additional information.
1510	Due from Federal Government		See GLA 1500								See GLA 1500. Use Subsidiary code **15100000**. Shows amounts due from the Federal Government. It includes: 1) reimbursements for goods or services; 2) revenue; 3) grants-in-aid and shared taxes; and 4) abatements of expenditures (refer to SAM Section 10220). At year-end this account includes accrued revenue, reimbursements and abatements.
1540	Due from School Districts		See GLA 1500								See GLA 1500. Use Subsidiary code **15400000**. Shows amounts due from School Districts under various legal and contractual provisions. It includes amounts due for overpayments of apportionments. This account includes the current portion of long-term loans. The noncurrent portions of loans are accounted for in GLA 2143-Loans to School Districts.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	FILE SUPPORT								Description
			AL	AP	CC	DF	GL	GP	OP	SF	
CURRENT ASSETS (Continued)											
1590	Due From Other Governmental Entities		See GLA 1500								See GLA 1500. Use Subsidiary code **15900000**. Shows amounts due from other governmental entities (cities, counties and other special districts) under various legal and contractual provisions. It includes reimbursements, revenue, and abatements. At year-end this account shows: 1) accrued revenue, reimbursements and abatements; and 2) the **current** portion of long-term loans and advances. The current portion of Davis-Grunsky Act loans and water/beach erosion project advances are shown in this account.
1600	Provision for Deferred Receivables	C					X				Shows provision for receivables not collectible within one year. Also includes the offset to Accounts Receivables Cash Shortage and Accounts Receivable--Dishonored Checks. At year-end, agencies analyze their receivable balances and make an adjustment for the amounts to be deferred for financial statement purposes. See Volume 7, Chapter II, A-9, A-10 and A-12 Adjusting Entries, for more information. At year-end, GLA 1600 must be reported by Subsidiary code. Agencies must enter Subsidiary codes (established in the D32 Descriptor Table) to indicate the specific receivable GLA involved in the transaction. Example (where *nnnn* = organization code): *nnnn*1600**13190000** Accounts Receivable-Other. See Volume 7, Chapter III, section *Enter Subsidiaries for GLA 1390 and GLA 1600*, for more information.
1710	Expense Advance	D				X	X				Shows cash disbursed out of the Office Revolving Fund (ORF) for payment of expenses other than travel or salary advances. During the year this account will only be used in the ORF (Fund 0998). At year-end, this account shows the advancing fund's outstanding advances for travel, salary and other expenses (refer to Volume 7, Chapter II, A-2 Adjusting Entry).
1712	Travel Advances	D				X	X				Shows travel advances made to employees from the Office Revolving Fund (ORF). *This account is only used in the ORF (Fund 0998).*

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	FILE SUPPORT								Description
			AL	AP	CC	DF	GL	GP	OP	SF	
LONG TERM ASSETS (Continued)											
2140	Loans to Other Governments	D					X			X	A summary account of loans to other governments (GLAs 2143 and 2149). In CALSTARS, loans to other governments are shown in the GL File in this summary account. Transaction Codes that post to GLA 2140 require the use of a Subsidiary code. Subsidiary codes are established by agencies in the D32 Descriptor Table. Typically, agencies establish the following Subsidiary codes, as needed (where *nnnn* = organization code): *nnnn*2140**2143***xxxx* Loans to School Districts *nnnn*2140**2149***xxxx* Loans to Other Governmental Entities (The *xxxx* and the Subsidiary code title may be used to identify specific loan recipients.) Refer to GLAs 2143 and 2149 for additional information.
2143	Loans to School Districts				See GLA 2140						See GLA 2140. Use Subsidiary code **2143***xxxx*. Shows the noncurrent portion of long-term loans made to school districts. Loans made from the appropriated funds are fully reserved in GLA 5380-Reserve for Noncurrent Loans Receivable. The current portion of loans is shown in GLA 1500-Due From Other Governments, Subsidiary 15400000.
2149	Loans to Other Governmental Entities				See GLA 2140						See GLA 2140. Use Subsidiary code **2149***xxxx*. Shows the noncurrent portion of long-term loans made to other governmental entities (e.g., cities, counties and special districts). Loans made from appropriated funds are fully reserved in GLA 5380-Reserve for Noncurrent Loans Receivable. The current portion of long-term loans is shown in GLA 1500-Due From Other Governments, Subsidiary 15900000. This account includes the noncurrent portion of Davis-Grunsky Act loans and water/beach project advances.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	FILE SUPPORT								Description
			AL	AP	CC	DF	GL	GP	OP	SF	
TANGIBLE ASSETS											
2310	Land	D					X				Shows the cost or appraised value of state-owned land and interests in land under the jurisdiction of the particular agency. Land assets of Governmental Funds are accounted for in a separate self-balancing group of fixed asset accounts, typically Fund 0997 by Fund Detail. For Governmental Funds, the offset is GLA 5200-Investment in General Fixed Assets.
2321	Buildings	D					X				Shows the cost or appraised value of state-owned improvements (buildings and other structural improvements, and nonstructural improvements) under the jurisdiction of the particular agency.
2329	Accumulated Depreciation--Buildings	C					X				Shows accumulated depreciation on buildings. Used primarily by *Proprietary Funds*. This account may be used for Governmental Funds only on written approval of the Department of Finance, Fiscal Systems and Consulting Unit.
2331	Improvements Other Than Buildings	D					X				Shows the cost or appraised value of state-owned nonstructural improvements under the jurisdiction of the particular agency. Examples of such improvements are roads, bridges, etc.
2333	Utility Plant In Service	D					X				Shows the capitalized cost of completed facilities included in the California Water Resources Development System. This account may be used only on written approval of the Department of Finance, Fiscal Systems and Consulting Unit. *This account is not currently used in CALSTARS.*
2339	Accumulated Depreciation-- Improvements Other Than Buildings	C					X				Shows Accumulated Depreciation on improvements other than buildings. Used primarily by Proprietary Funds. This account may be used for Governmental Funds only on written approval of the Department of Finance, Fiscal Systems and Consulting Unit.
2341	Equipment	D					X				Shows the cost or appraised value of state-owned equipment that is under the jurisdiction of the particular agency. Equipment assets of Governmental Funds are accounted for in a separate self-balancing group of fixed asset accounts.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	AL	AP	CC	DF	GL	GP	OP	SF	Description
					FILE SUPPORT						
TANGIBLE ASSETS (Continued)											
2349	Accumulated Depreciation—Equipment	C					X				Shows accumulated depreciation on equipment. This account is used primarily by *Proprietary Funds*. This account may be used for Governmental Funds only on written approval of the Department of Finance, Fiscal Systems and Consulting Unit.
2350	Construction Work in Progress	D					X				Shows the amount expended on capital outlay projects that are not yet completed and, therefore, cannot be capitalized in the property accounts.
INTANGIBLE ASSETS											
2410	Intangible Assets-Amortizable	D					X				Shows the cost of State-owned intangible assets. Used primarily by Proprietary Funds. Intangible assets include copyrights and patents. *This account is no longer used – see General Ledger Accounts 2411 through 2414 and 2422 through 2424.*
2411	Computer Software – Amortizable	D					X				Shows the cost or appraised value of State-owned intangible assets – Software.
2412	Land Use Rights - Amortizable	D					X				Shows the cost or appraised value of State-owned intangible assets – Land Use Rights.
2413	Patents, Copyrights, Trademarks – Amortizable	D					X				Shows the cost or appraised value of State-owned intangible assets – Patents, Copyrights, and Trademarks.
2414	Other Intangible Assets – Amortizable	D					X				Shows the cost or appraised value of State-owned intangible assets – Other.
2422	Land Use Rights – Non-Amortizable	D					X				Shows the cost or appraised value of State-owned intangible assets – Land Use Rights.
2423	Patents, Copyrights, Trademarks – Non - Amortizable	D					X				Shows the cost or appraised value of State-owned intangible assets – Patents, Copyrights, and Trademarks.
2424	Other Intangible Assets Non – Amortizable	D					X				Shows the cost or appraised value of State-owned intangible assets – Other.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	FILE SUPPORT								Description
			AL	AP	CC	DF	GL	GP	OP	SF	
INTANGIBLE ASSETS (Continued)											
2430	Internally Generated Intangible Assets in Progress	D					X				Shows the cost of State-owned intangible assets – Internally Generated In Progress.
2490	Accumulated Amortization--Intangible Assets	C				X	X				Shows the accumulated amortization of intangible assets. *This account is no longer used. See General Ledger Accounts 2491 through 2494.*
2491	Accumulated Amortization - Computer Software	C				X	X				Shows the accumulated amortization of intangible assets – Computer Software.
2492	Accumulated Amortization - Land Use Rights	C				X	X				Shows the accumulated amortization of intangible assets – Land Use Rights.
2493	Accumulated Amortization - Patents, Copyrights, Trademarks	C				X	X				Shows the accumulated amortization of intangible assets – Patents, Copyrights, and Trademarks.
2494	Accumulated Amortization - Other Intangible Assets	C				X	X				Shows the accumulated amortization of intangible assets – Other Intangible Assets.
DEFERRED CHARGES AND OTHER ASSETS											
2600	Deferred Charges	D					X				Shows revolving fund disbursements to be charged to the succeeding fiscal year appropriation, as of June 30 each year. See Volume 7, Chapter II, *Year-end Adjusting Entries* section.
2710	Permanent Cash Revolving Fund	D					X				Shows permanent cash advances made to an agency from a fund. This is **not** an advance made from an appropriation.
2720	Securities and Other Property Held in Trust	D				X	X				Shows property other than cash held in trust by the agency. It includes securities held in trust such as bank passbook accounts or certificates of deposit to guarantee compliance with certain state requirements. It does **not** include surety bonds or other similar instruments. This account is used regardless of whether the agency or State Treasurer's Office holds the property for safekeeping.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	FILE SUPPORT								Description
			AL	AP	CC	DF	GL	GP	OP	SF	
DEFERRED CHARGES AND OTHER ASSETS (Continued)											
2730	Deposits in Condemnation Proceedings	D					X				Shows deposits in the Condemnation Deposits Fund and in courts pertaining to condemnation suits on which final settlement has not yet been made either from the Condemnation Deposits Fund or from other funds. These deposits are fully reserved in GLA 5390-Other Reserves. *This account is not currently used in CALSTARS.*
2740	Inventory of Surveyed Equipment	D				X	X				Shows the estimated sales value of surveyed property on hand at the end of any fiscal year that is budgeted for replacement during the next fiscal year. It is used only by funds which will purchase the asset in the new year. Receipts from the sale are abated to this fund for the fiscal year just ended (A-1 Entry).
2771	Veterans Farm and Home Construction Contracts Authorized--Unissued	D					X				Shows outstanding commitments for homes being constructed for veterans by contractors. This account balance is offset in GLA 2780-Provision For Unissued Authorized Securities. *This account is not currently used in CALSTARS.*
2772	Loans Authorized -- Unissued	D					X				Shows loans authorized but unissued. This account balance is offset in GLA 2780-Provision for Unissued Authorized Securities. It may be used only after receiving written approval from the Department of Finance, Fiscal Systems and Consulting Unit. *This account is not currently used in CALSTARS.*
2773	Building Certificates Authorized-Unissued	D					X				Shows unissued certificates authorized pursuant to the State Building Construction Act of 1955. This account balance is fully offset in GLA 2780-Provision For Unissued Authorized Securities. *This account is not currently used in CALSTARS.*
2774	Bonds Authorized--Unissued	D				X	X				Shows bonds authorized but unissued. This account balance is fully offset in GLA 2780-Provision for Unissued Authorized Securities.
2775	Notes Authorized--Unissued	D					X				Shows notes authorized but unissued. This account balance is fully offset in GLA 2780-Provision for Unissued Authorized Securities. *This account is not currently used in CALSTARS.*
2776	Commercial Paper Authorized--Unissued	D					X				Shows short-term debt instruments authorized but unissued. This account balance is fully offset in GLA 2780-Provision for Unissued Authorized Securities.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	AL	AP	CC	DF	GL	GP	OP	SF	Description
						FILE SUPPORT					
DEFERRED CHARGES AND OTHER ASSETS (Continued)											
2780	Provision for Unissued Authorized Securities	C					X				Offsets GLAs 2771 through 2776.
2790	Other Assets	D					X			X	Shows assets not otherwise classified. This account may be used only upon the written approval of the Department of Finance, Fiscal Systems and Consulting Unit.
2800	Amount Available in Debt Service Funds	D					X				An account in the General Long-Term Debt Account Group that shows assets available for the retirement of general long-term debt. *This account is not currently used in CALSTARS.*
2910	Amount to be Provided for Retirement of General Obligation Long-Term Debt	D					X				An account in the General Long-Term Debt Account group that shows amounts to be provided from taxes or other general revenues to retire outstanding general obligation long-term debt.
2920	Amount to be Provided for Other Long-Term Debt	D					X				An account in the General Long-Term Debt Account Group that offsets certain other large long-term liabilities under special circumstances, usually where one fund records the liability but the obligation will be paid from the resources of another fund or from a future appropriation. This account may be used only upon the written approval of the Department of Finance, Fiscal Systems and Consulting Unit.
CURRENT LIABILITIES											
3010	Accounts Payable	C				X	X				Shows amounts due to private persons or organizations for all outstanding obligations for goods and services received for which claims have not been filed with the SCO. It also shows amounts retained on progress payments for any contractual agreement requiring retention amounts. Amounts payable to other funds/appropriations or other governments are included in Due to Other Funds or Appropriations (GLAs 3110 through 3120) or Due to Other Governments (GLAs 3210 through 3290).
3020	Claims Filed	C				X	X				Shows claims that have been filed with the SCO. The balance of this account is increased when claims are filed (TC 360) and is reduced when Notices of Claims Paid, Form CD-102, issued by the SCO, are posted.

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GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	FILE SUPPORT								Description
			AL	AP	CC	DF	GL	GP	OP	SF	
CURRENT LIABILITIES (Continued)											
3021	Claims in Process	C			X		X				Shows pending claims in CALSTARS that have not been filed as claim schedules. Entries to this account are generated by CALSTARS to reflect transactions that have been recorded in expenditure accounts but not produced on claim schedules. CALSTARS agencies are required to review, validate and release the items before claim schedule production. When claims have been produced by the system and are filed with the SCO, a financial transaction to reduce this account balance and increase GLA 3020-Claims Filed, will automatically be recorded (TC 360).
3030	Compensation Benefits Payable	C				X	X				Shows compensation benefits payable by Proprietary Funds.
3040	Notes Payable	C					X				Shows the current portion of long-term notes payable. The noncurrent portion of long-term notes is shown in GLA 4300- Notes Payable. *This account is not currently used in CALSTARS.*
3050	Bonds Payable	C					X				Shows the current portion of long-term bonds payable. The noncurrent portion of long-term bonds is shown in GLA 4400-Bonds Payable.
3110	Due to Other Funds or Appropriations	C				X	X			X	Amounts recorded in this account are for: All outstanding obligations (for goods or services received) to other funds or appropriations, the liability of payer funds for transactions between funds or appropriations, and the current payable portion of long-term loans. At year-end it includes accruals of amounts due to other funds or appropriations in addition to those recorded during the year. The noncurrent portion of loans is shown in Advances and Loans Payable (GLAs 4000 through 4022). Agencies must enter Subsidiary codes (established in the D32 Descriptor Table) to indicate the amounts due to each fund. The UCM fund name is used in the Subsidiary account title. Example (where *nnnn* = organization code): *nnnn*3110**00010000** Due to General Fund. At year-end, this account is segregated into GLA 3114-Due to Other Funds and GLA 3115-Due to Other Appropriations. Refer to Volume 7, Chapter IV, for more information.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	FILE SUPPORT								Description
			AL	AP	CC	DF	GL	GP	OP	SF	
CURRENT LIABILITIES (Continued)											
3120	Prepayments from Other Funds or Appropriations	C					X			X	Shows the amount of prepayments received from other funds or appropriations. Agencies must enter Subsidiary codes (established in the D32 Descriptor Table) to indicate the amounts received from each fund or appropriation. The UCM fund name is used in the Subsidiary account title. Example (where *nnnn* = organization code): *nnnn*3120**00010000** Prepayment from General Fund.
3130	State Income Tax Withheld	C				X	X				Shows the amount of State Income Tax that has been withheld from payments to vendors that are reportable or waiting for remittance to the Franchise Tax Board.
3210	Due to Federal Government	C				X	X				Shows the amount due to the federal government for goods and services provided and other current obligations.
3215	Federal Income Tax Withheld	C				X	X				Shows the amount of Federal Income Tax that has been withheld from payments to vendors that are reportable or waiting for remittance to the IRS.
3220	Due to Local Government	C				X	X				Shows the amount due to local governments for goods and services provided and other current obligations.
3230	Liability for Local Sales Tax Collections	C					X				Shows the liability to local governments for sales tax collections made by the State Board of Equalization. *This account is not currently used in CALSTARS.*
3290	Due to Other Governmental Entities	C				X	X				Shows the amount due to other governmental entities under various legal and contractual provisions.
3310	Accrued Interest Payable	C				X	X				Shows the interest accrued to date on outstanding bonds or similar obligations of the State.
3320	Dividends Payable	C					X				Shows dividends declared by agencies, which represent a refund to insurance policy holders. *This account is not currently used in CALSTARS.*

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	FILE SUPPORT								Description
			AL	AP	CC	DF	GL	GP	OP	SF	
CURRENT LIABILITIES (Continued)											
3400	Advance Collections	C					X			X	A summary account of advance collections (GLAs 3410 through 3430). In CALSTARS, advance collections are shown in the GL File in this summary account. Transaction Codes that post to GLA 3400 require the use of a Subsidiary code. Subsidiary codes are established by agencies in the D32 Descriptor Table. Typically, agencies establish the following Subsidiary codes, as needed (where *nnnn* = organization code): *nnnn*3400**34100000** Revenue Collected in Advance *nnnn*3400**34200000** Reimbursements Collected in Advance *nnnn*3400**34300000** Operating Revenue Collected in Advance Refer to the following detail GLAs 3410 through 3430 for additional information.
3410	Revenue Collected in Advance					See GLA 3400.					See GLA 3400. Use Subsidiary code **34100000**. Shows revenue collected but not yet earned.
3420	Reimbursements Collected in Advance					See GLA 3400.					See GLA 3400. Use Subsidiary code **34200000**. Shows reimbursements collected but not yet earned.
3430	Operating Revenue Collected in Advance					See GLA 3400.					See GLA 3400. Use Subsidiary code **34300000**. Shows operating revenue collected but not yet earned.
3500	Liabilities for Deposits	C					X			X	A summary account of deposit liabilities (GLAs 3510 and 3520). In CALSTARS, deposits are shown in the GL File in this summary account. Transaction Codes that post to GLA 3500 require the use of a Subsidiary code. Subsidiary codes are established by agencies in the D32 Descriptor Table. Typically, agencies establish the following Subsidiary codes, as needed (where *nnnn* = organization code): *nnnn*3500**35100000** Deposits *nnnn*3500**35200000** Project Deposits Refer to the following detail GLAs 3510 and 3520 for additional information.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	FILE SUPPORT								Description
			AL	AP	CC	DF	GL	GP	OP	SF	
CURRENT LIABILITIES (Continued)											
3510	Deposits		See GLA 3500								See GLA 3500. Use Subsidiary code **35100000**. Shows the liabilities for cash or other property held in Trust and Agency Funds for depositors, includes guarantee deposits.
3520	Project Deposits		See GLA 3500								See GLA 3500. Use Subsidiary code **35200000**. Shows the liability of the Architecture Revolving Fund, State Highway Account, State Transportation Fund and Water Resources Revolving Fund for advance payments received from other funds for specific projects.
3610	Pooled Money Investment Account Loans Payable	C				X	X				Shows the balance of outstanding Pooled Money Investment Account Loans. This account is used primarily by agencies with Bond funds.
3710	Cash Overages	C					X				Shows cash overages not yet refunded to payers or applied as revenue.
3720	Unapplied Remittances	C					X				Shows remittances to the State Treasury not yet applied to Operating Revenue nor identified as overpayments. *This account is not currently used in CALSTARS.*
3730	Uncleared Collections	C				X	X				Shows collections deposited into the State Treasury but recorded in this account because the purpose is unknown. These collections must be reviewed to determine whether they should be applied as receipts or refunded to the payer.
3740	Overpayments Refundable to Employers	C					X				Shows the liability for refunds to employers. *This account is not currently used in CALSTARS.*
3750	Unapportioned Taxes	C					X				Shows apportionments due to other funds or local governments. *This account is not currently used in CALSTARS.*
3760	Accrued Leave Time	C				X	X				Shows the liability for vacation and compensatory time off earned but not taken. It is used in certain Trust and Agency Funds, certain Enterprise Funds, and other funds that accrue vacation and compensatory time off when earned or at the end of the fiscal year.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	FILE SUPPORT								Description
			AL	AP	CC	DF	GL	GP	OP	SF	
CURRENT LIABILITIES (Continued)											
3790	Other Current Liabilities	C					X				Shows current liabilities not otherwise classified. This account may be only used upon written approval of the Department of Finance, Fiscal Systems and Consulting Unit.
LONG TERM LIABILITIES											
4010	Advances from Other Funds	C					X			X	Shows the noncurrent portion of long-term repayable amount of advances (loans) received from other funds.
											Agencies must enter Subsidiary codes (established in the D32 Descriptor Table) to indicate the amounts received from each fund. The UCM fund name is used in the Subsidiary account title. Example (where *nnnn* = organization code):
											*nnnn*4010**00010000** Advances from General Fund.
4021	Interfund Building Certificates Payable	C					X			X	Shows the noncurrent portion of the long-term liability of the Public Buildings Construction Fund to other funds for certificates issued pursuant to the State Building Construction Act of 1955.
											Agencies must enter Subsidiary codes (established in the D32 Descriptor Table) to indicate the amounts payable to each fund. The UCM fund name is used in the Subsidiary account title. Example (where *nnnn* = organization code):
											*nnnn*4021**00010000** Interfund Building Certificates Payable to the General Fund.
4022	Interfund Building and Construction Loans Payable	C					X			X	Shows the noncurrent portion of the long-term liability for building and construction loans (evidenced by documents other than certificates issued pursuant to the State Construction Act of 1955).
											Agencies must enter Subsidiary codes (established in the D32 Descriptor Table) to indicate the amounts payable to each fund. The UCM fund name is used in the Subsidiary account title. Example (where *nnnn* = organization code):
											*nnnn*4022**00010000** Interfund Building and Construction Loans Payable to the General Fund.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	FILE SUPPORT								Description
			AL	AP	CC	DF	GL	GP	OP	SF	
LONG TERM LIABILITIES (Continued)											
4200	Installment Contracts	C					X			X	A summary account of installment contract liabilities (GLAs 4210 and 4220). Installment and lease/purchase contract liabilities are shown in the GL File in this summary account. Transaction Codes that post to GLA 4200 require the use of a Subsidiary code. The Subsidiary codes must be established by agencies in the D32 Descriptor Table. Typically, agencies establish the following Subsidiary codes, as needed (where *nnnn* = organization code): *nnnn*4200**42100000** Installment Contracts Payable *nnnn*4200**42200000** Lease/Purchase Contracts Refer to GLAs 4210 and 4220 for additional information.
4210	Installment Contracts Payable		See GLA 4200								See GLA 4200. Use Subsidiary code **42100000**. Shows the amount payable for installment contracts.
4220	Lease/Purchase Contracts		See GLA 4200								See GLA 4200. Use Subsidiary code **42200000**. Shows the amount payable for lease/purchase contracts.
4300	Notes Payable	C					X			X	A summary account of notes payable (GLAs 4310 through 4330). *These accounts are not currently used in CALSTARS.*
4410	Bonds Payable	C					X			X	Shows the bonds outstanding at face amount. The Subsidiary code identifies the Bond issue. Agencies may establish their own convention for assigning Subsidiary codes.
4420	Bonds Payable -- Premium	C					X			X	Shows unamortized premium on bonds sold at less than the face amount. The discount is amortized over the life of the bond. The Subsidiary code identifies the Bond issue. Agencies may establish their own convention for assigning Subsidiary codes.
4430	Bonds Payable -- Discount	C					X			X	Shows unamortized discount on bonds sold at less than the face amount. The discount is amortized over the life of the bond. The Subsidiary code identifies the Bond issue. Agencies may establish their own convention for assigning Subsidiary codes.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	FILE SUPPORT								Description
			AL	AP	CC	DF	GL	GP	OP	SF	
LONG TERM LIABILITIES (Continued)											
4700	Other Long-Term Liabilities	C					X				Shows long-term liabilities not otherwise classified.
FUND EQUITY											
5100	Capital Contributions	C					X			X	A summary account of capital contributed to Proprietary and Fiduciary Funds (GLAs 5110 through 5190). In CALSTARS, capital contributions are shown in the GL File in this summary account. Transaction Codes that post to GLA 5100 require the use of a Subsidiary code. Subsidiary codes are established by agencies in the D32 Descriptor Table. Typically, agencies establish the following Subsidiary codes, as needed (where *nnnn* = organization code): *nnnn*5100**51100000** Contributions in Aid to Construction *nnnn*5100**51200000** Contributions by Federal Grants *nnnn*5100**51300000** Contributions by State Grants *nnnn*5100**51900000** Other Contributions Refer to the following detail GLAs 5110 through 5190 for additional information. *This account is not currently used in CALSTARS.*
5110	Contributions in Aid to Construction		See GLA 5100								See GLA 5100. Use Subsidiary code **51100000**. Shows permanent fund capital contributed to Proprietary and Fiduciary Funds in Aid to Construction. *This account is not currently used in CALSTARS.*
5120	Contributions by Federal Grants		See GLA 5100								See GLA 5100. Use Subsidiary code **51200000**. Shows permanent fund capital contributed to Proprietary and Fiduciary Funds by a federal grant. *This account is not currently used in CALSTARS.*
5130	Contributions by State Grants		See GLA 5100								See GLA 5100. Use Subsidiary code **51300000**. Shows permanent fund capital contributed to Proprietary and Fiduciary Funds by a state grant. *This account is not currently used in CALSTARS.*

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	FILE SUPPORT								Description
			AL	AP	CC	DF	GL	GP	OP	SF	
FUND EQUITY (Continued)											
5190	Other Contributions		See GLA 5100								See GLA 5100. Use Subsidiary code **51900000**. Shows permanent fund capital contributed to Proprietary and Fiduciary Funds not otherwise classified. It includes permanent working capital advanced by other funds without a requirement that the advance be repaid.
5200	Investment in General Fixed Assets	C					X				Used by Governmental Funds that account for assets on an "expenditure" basis to show the State's investment in general fixed assets. Agencies must enter the Fund Detail code (established in the D23 Descriptor Table) when recording in Fund 0997 to indicate the fund source of the asset acquisition. This account is the offset GLA to the separate set of self-balancing accounts.
5330	Reserve for Prepaid Items	C					X				This account is used to segregate a portion of fund balance to show that prepaid items do not represent available spending resources even though they are a component of net current assets.
5340	Reserve for Advances	C					X				This account is used to segregate a portion of fund balance to show that the noncurrent portion of long-term repayable advances (loans) to other funds do not represent available spending resources because they are not current assets.
5350	Reserve for Encumbrances	C					X				This account is used to segregate a portion of fund balance for expected expenditures.
5380	Reserve for Noncurrent Loans Receivable	C					X				This account is used to segregate a portion of fund balance equal to noncurrent portions of long-term loans receivable.
5390	Other Reserves	C					X				Shows fund balance reserves not otherwise classified. It is used as a reserve for GLA 2730-Deposits in Condemnation Proceedings. Other items may be included in this account only on written approval from the Department of Finance, Fiscal Systems and Consulting Unit.

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GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	FILE SUPPORT								Description
			AL	AP	CC	DF	GL	GP	OP	SF	
FUND EQUITY (Continued)											
5410	Reserve for Bond Retirement	C					X				Shows the reserves for debt service. This account is used only by Proprietary Funds. When reserves for Principal, Interest, and Other are required to be segregated, a separate account within the GLA 5410 series should be established. Separate accounts may be used only after receiving written approval from the Department of Finance, Fiscal Systems and Consulting Unit.
5420	Reserve for System Improvements	C					X				Shows retained earnings reserved for system improvements in accordance with the terms of a revenue bond indenture. This account is used only by Proprietary Funds.
5510	Fund Balance--Appropriated	C					X				Shows fund balance that has been appropriated for expenditure in the annual budget.
5520	Fund Balance--Continuing Appropriations	C					X				Shows fund balance that is continuously appropriated for expenditure.
5530	Fund Balance--Unappropriated	C					X				Shows fund balance of Governmental Funds available for appropriation. Agencies recording transactions for the General Fund or for other funds **not** accounted entirely by one agency must use GLA 5570-Fund Balance--Clearing Account. At year-end, revenue and expenditure accounts are closed to this account.
5540	Retained Earnings	C					X				Shows the accumulated earnings of Proprietary Funds.
5570	Fund Balance--Clearing Account	D or C					X				Shows each agency's shared equity (net assets or liabilities) of particular funds in the State Treasury **not** accounted entirely by one agency. This account is not used during the fiscal year. At year-end the balance (the net of agency remittances to or disbursements from the particular funds in the State Treasury) of GLA 1140-Cash in State Treasury is transferred to this account. Revenue and expenditure accounts are closed to this account.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	FILE SUPPORT								Description
			AL	AP	CC	DF	GL	GP	OP	SF	
BUDGETARY ACCOUNTS											
6110	Appropriations	C		X			X				Shows the authorization to make expenditures or incur commitments. This account is equivalent to the Controller's Appropriations account. It is used by agencies to maintain a full self-balancing set of general ledger accounts. This account balance is offset by GLA 6120-Appropriations--Offset.
6120	Appropriations--Offset	D					X				Offsets GLA 6110-Appropriations.
6130	Allotments	C	X				X				Shows a part of an appropriation to be expended for a particular purpose. It is used by State agencies to maintain a full self-balancing set of general ledger accounts. This account balance is offset by GLA 6140-Allotments--Offset.
6140	Allotments--Offset	D					X				Offsets GLA 6130-Allotments.
6150	Encumbrances	D	X	X		X	X	X	X		Shows unliquidated encumbrances chargeable to appropriations or other budgetary authorizations. This account is offset by GLA 6155-Encumbrances--Offset.
6151	Allocated Encumbrances--Annual	D	X	X			X		X		Shows unliquidated encumbrances balance at year end that is allocated and chargeable to final appropriations or other budgetary authorizations. This account is offset by GLA 6156-Allocated Encumbrances--Offset. (Used for Year-end encumbrance allocation.)
6152	Start-of-Year Encumbrance	C		X			X				Shows the amount of unliquidated encumbrances allocated as of the previous year-end to final appropriations or other budgetary authorizations. This account is offset by GLA 6157-Start-of-Year Encumbrances--Offset.
6153	Reserve for Future Commitments	C		X			X				Shows the amount of encumbrances carried forward to the new appropriation year for continuing appropriations. This account is offset by GLA 6158-Reserve for Future Commitments--Offset.
6155	Encumbrances--Offset	C					X				Offsets GLA 6150-Encumbrances.
6156	Allocated Encumbrances--Offset - Annual	C					X				Offsets GLA 6151-Allocated Encumbrances--Annual.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	FILE SUPPORT								Description
			AL	AP	CC	DF	GL	GP	OP	SF	
BUDGETARY ACCOUNTS (Continued)											
6157	Start-of-Year Encumbrance--Offset	D					X				Offsets GLA 6152-Start-of-Year Encumbrances.
6158	Reserve for Future Commitments--Offset	D					X				Offsets GLA 6153-Reserve for Future Commitments.
6160	Allocated Encumbrances - Monthly	D	X	X			X	X	X		Shows unliquidated monthly encumbrances balance allocated and chargeable to appropriations or other budgetary authorizations. This account is offset by GLA 6161-Allocated Encumbrances--Offset - Monthly.
6161	Allocated Encumbrances--Offset - Monthly	C					X				Offsets GLA 6160-Allocated Encumbrances - Monthly.
6170	Obligations	D	X	X		X	X		X		Shows estimated obligations chargeable to appropriations or other budgetary accounts. This account balance is offset by GLA 6180-Obligations--Offset.
6171	Start-of-Year Payable	C		X			X				Shows amount of Accrued Payables carried forward into new fiscal year. This account balance is offset by GLA 6181-Start of Year Payable--Offset.
6180	Obligations--Offset	C					X				Offsets GLA 6170-Obligations.
6181	Start-of-Year Payable--Offset	D					X				Offsets GLA 6171-Start-of-Year Payable.
6201	Payroll Clearing Account	D					X				This account is used as a clearing account for distributing payroll charges to appropriations. It should be zero at the end of each month.
6202	Compensatory Time Off (CTO) Earned	C					X				Shows the cumulative amount of compensatory time off that has been earned but not taken. This account is offset by GLA 6203-Compensatory Time Off Earned--Offset.
6203	Compensatory Time Off (CTO) Earned--Offset	D					X				Offsets GLA 6202-Compensatory Time Off Earned.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	AL	AP	CC	DF	GL	GP	OP	SF	Description
					FILE SUPPORT						
BUDGETARY ACCOUNTS (Continued)											
6210	Budget Plan, Expenditure	C					X		X		This memorandum account displays the total amount of the expenditure budget plans issued by an agency. This account is offset by GLA 6220-Budget Plan, Expenditure--Offset.
6211	Budget Plan, Reimbursement	D					X		X		This memorandum account displays the total amount of the reimbursement budget plans issued by an agency. This account is offset by GLA 6221-Budget Plan, Reimbursement--Offset.
6212	Budget Plan, Revenue	D					X		X		This memorandum account displays the total amount of the revenue budget plans issued by an agency. This account is offset by GLA 6222-Budget Plan, Revenue--Offset.
6220	Budget Plan, Expenditure--Offset	D					X				Offsets GLA 6210-Budget Plan, Expenditure.
6221	Budget Plan, Reimbursement--Offset	D					X				Offsets GLA 6211-Budget Plan, Reimbursement.
6222	Budget Plan, Revenue--Offset	D					X				Offsets GLA 6212-Budget Plan, Revenue.
6224	Budget Projections	C					X	X	X		This memorandum account displays the total amount of budget projections entered for reporting purposes. This account is offset by GLA 6225-Budget Projections--Offset.
6225	Budget Projections--Offset	D					X				Offsets GLA 6221-Budget Projections.
6230	Estimated Reimbursements	D	X	X			X		X		Shows the balance of reimbursements that an agency estimates will be received. This account is offset by GLA 6240-Estimated Reimbursements--Offset.
6231	Estimated Revenue	D		X			X	X	X		Shows the balance of revenue that an agency estimates will be received. This account is offset by GLA 6241-Estimated Revenue--Offset.
6240	Estimated Reimbursements--Offset	C					X				Offsets GLA 6230-Estimated Reimbursements.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	FILE SUPPORT								Description
			AL	AP	CC	DF	GL	GP	OP	SF	
BUDGETARY ACCOUNTS (Continued)											
6241	Estimated Revenue-- Offset	C					X				Offsets GLA 6231-Estimated Revenue.
6242	Direct Post to Reportable Payment File	D				X	X				This memorandum account displays the total amount that posted directly to the Reportable Payment File. This General Ledger Account is maintained on a fiscal year basis. This account is offset by GLA 6243- Direct Post to Reportable Payment File--Offset.
6243	Direct Post to Reportable Pmt File-- Offset	C					X				Offsets GLA 6242-Direct Post to Reportable Payment File.
6245	Federal Authorization	D			X		X				Shows amount authorized per the AUD-10A. Used by agencies with Federal Trust Funds only. This account balance is offset by GLA 6246- Federal Authorization--Offset.
6246	Federal Authorization-- Offset	C					X				Offsets GLA 6245-Federal Authorization.
6250	Pending Appropriations Revisions	C		X			X				Identifies revisions to appropriations that are in process but not yet approved. It does not increase appropriation authority. This account is offset by GLA 6260-Pending Appropriation Revision--Offset.
6260	Pending Appropriations Revisions--Offset	D					X				Offsets GLA 6250-Pending Appropriation Revisions.
6270	Reserved Appropriations	D		X			X				Shows the appropriation balance that has been reserved and is not available for incurring encumbrances or expenditures. This account is offset by GLA 6275-Reserved Appropriations--Offset.
6275	Reserved Appropriations--Offset	C					X				Offsets GLA 6270-Reserved Appropriations.
6280	Budget Allowable Costs (Projects Only)	C					X	X	X		Displays the budget normally associated with costs eligible for reimbursement under federal grant agreements. This account is offset by GLA 6295-Budget--Offset Account (Projects Only).

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	AL	AP	CC	DF	GL	GP	OP	SF	Description
					FILE SUPPORT						
BUDGETARY ACCOUNTS (Continued)											
6290	Budget Other Costs (Projects Only)	C					X	X	X		Displays the project budget not normally eligible for reimbursement under Federal grant or other agreements. This account is offset by GLA 6295-Budget--Offset Account (Projects Only).
6295	Budget--Offset Account (Projects Only)	D					X				Offsets GLA 6280-Budget Allowable Costs, and GLA 6290-Budget Other Costs (Projects Only).
6297	Allocation Clearing Account	D or C		X			X				Shows the Pending Plan of Financial Adjustment (PFA) generated by the cost allocation process that has not been cleared.
6299	Revenue/Expense Clearing	0					X				This account provides a mechanism for entering revenue and expenditure data where there is no cash collection or disbursement. To be used by *Proprietary Funds* only. **This account should always have a zero balance**.
CALSTARS MEMORANDUM ACCOUNTS											
6901	Performance Data-Planned	C					X				This account is used by CALSTARS to track planned performance (i.e., statistical) data. The account is offset by GLA 6909-Performance Data--Offset.
6902	Performance Data-Actual	D					X	X	X		This account is used by CALSTARS to track actual performance (i.e., statistical) data. The account is offset by GLA 6909-Performance Data--Offset.
6905	Planned Performance Data/Statistics	C					X	X	X		This account is used by CALSTARS to track planned performance (i.e., statistical) data. The account is offset by GLA 6909-Performance Data--Offset.
6907	Dollar Value of Performance Data-Actual	D					X		X		This account is used by CALSTARS to track actual financial data. This account balance is offset by GLA 6910-Dollar Value of Performance Data Actual--Offset.
6909	Performance Data--Offset	C					X				Offsets GLA 6901-Performance Data-Planned, and GLA 6902-Performance Data - Actual.
6910	Dollar Value of Performance Data Actual--Offset	C					X				Offsets GLA 6907-Dollar Value of Performance Data - Actual.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	FILE SUPPORT								Description
			AL	AP	CC	DF	GL	GP	OP	SF	
SOURCES OF FINANCIAL RESOURCES											
8000	Revenue or Operating Revenue	C		X			X	X	X		Shows revenue or operating revenue collected or accrued for the current fiscal year. At year-end it includes revenues collected or accrued for it by other funds. It does not include revenues collected in advance for subsequent fiscal years or revenues collected for other funds. Supplemental detailed reports by revenue source are produced by CALSTARS based on the UCM Receipt (Source) code coded with revenue transactions.
8100	Reimbursements	C	X	X			X	X	X		Shows intradepartmental, interdepartmental and external reimbursements. Federal Funds received from Federal sources in the posting fund are classified as Revenue, GLA 8000. Transfers of Federal Funds from other State agencies (pass-through) are posted to this account as Interdepartmental Reimbursements. Supplemental reports by reimbursement source are produced by the system based on the UCM Receipt (Source) code coded for reimbursement transactions.
USES OF FINANCIAL RESOURCES											
9000	Appropriation Expenditures or Operating Expenditures and Expenses	D	X	X			X	X	X		Shows the expenditures of Governmental Funds and expenses of Proprietary Funds. For Governmental Funds, expenditures are chargeable to appropriations and executive orders available for expenditure during the fiscal year. For Proprietary Funds, operating expenses relate directly to the fund's primary service activities. These funds are accounted on an expense rather than expenditure basis. In CALSTARS, supplemental reports by expenditure/expense category and object are produced based on the UCM Object (Object Detail) code coded with expenditure transactions.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	FILE SUPPORT								Description
			AL	AP	CC	DF	GL	GP	OP	SF	
OTHER FINANCIAL SOURCES/USES											
9811	Operating Transfers In	C		X			X	X	X	X	Shows the amount transferred and/or receivable from other funds of: (1) Receipts and/or accruals from other funds that are accounted as revenues of the transferor fund; (2) Amounts to be disbursed immediately by the transferee fund; i.e., where the transferee fund is an intermediary for convenience in disbursing operations; (3) Amounts to be disbursed where the fund of final disbursement is **not** a Governmental Fund, such as the State Payroll Revolving Fund; and, (4) Surplus; i.e., amounts that represent neither specific revenues of the transferor fund nor transfers to allow specific expenditures by the transferee fund. Agencies must enter Subsidiary codes (established in the D32 Descriptor Table) to indicate the amounts transferred from each fund. The UCM fund name is used in the Subsidiary account title. Example (where *nnnn* = organization code): *nnnn*9811**0001**0000 Transfers In - General Fund.
9812	Operating Transfers Out	D		X			X	X	X	X	Shows the amount transferred and/or payable to other funds of: (1) Revenue collected and/or accrued for other funds; (2) Amounts that are revenue for the collecting fund; (3) Amounts to be disbursed by the transferee fund where the transferee fund holds the amounts for some time and is **not** just an intermediary for convenience in disbursing operations; and, (4) Surplus; i.e., amounts that represent neither specific revenues of the transferor fund nor transfers to allow specific expenditures by the transferee fund. Agencies must enter Subsidiary codes (established in the D32 Descriptor Table) to indicate the amounts transferred to each fund. The UCM fund name is used in the Subsidiary account title. Example (where *nnnn* = organization code): *nnnn*9812**0001**0000 Transfers Out - General Fund.
9821	Interfund Interest Revenue	C					X	X	X		Shows interest collected and/or accrued on interfund building and construction loans or other loans between state funds.
9822	Interfund Interest Expense	D		X			X	X	X		Shows interest expense on interfund building and construction loans and other loans between State agencies.

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/C	AL	AP	CC	DF	GL	GP	OP	SF	Description
OTHER FINANCIAL SOURCES/USES (Continued)											
9830	Other Sources	C		X			X	X	X		A summary account of other financing sources. In CALSTARS, other sources are posted to this summary account for General Ledger reporting purposes. Supplemental reports by source are produced based on the UCM Receipt Code coded with these transactions.
9840	Other Uses	D		X			X				A summary account of other financing uses. Supplemental reports by financing uses are produced based on the UCM Object Code coded with transactions. *This account is not currently used in CALSTARS.*
9841	Interest on Bonds	D or C	X	X			X	X	X	X	Shows the premium or discount on bonds sold as interest cost/expense (normally done by Treasurer). Used for both general obligation and revenue Bonds.
9844	Loan Principal Disbursement	D	X	X			X	X	X		Shows the payments for loan principal disbursements to other governments, local agencies or individuals.
9891	Refunds to Reverted Appropriations	C		X			X		X		Shows the abatements and reimbursements credited to reverted appropriations; and the abatements and reimbursements remitted as such to the State Treasurer but not deposited into the State Treasury until after the reversion date of the appropriation.
9892	Prior Year Revenue Adjustments	C				GLA not used					To account for the net difference between the amount of revenue accrued and reported at year end and the actual amount of revenue collected. **The Prior Year Revenue Adjustments GLA is not supported in CALSTARS.** Supplemental reports of revenues by Enactment Year (ENY) are produced to provide this information.
9893	Prior Year Appropriation Adjustments	D				GLA not used					To account the difference between expenditures, abatements, and reimbursements accrued as of the previous June 30 and the actual expenditures, abatements, and reimbursements as they are processed during the current fiscal year for appropriations no longer available for encumbrances. **The Prior Year Appropriation Adjustments GLA is not supported in CALSTARS.** Supplemental reports of expenditures and reimbursements by ENY are produced to provide this information.
9894	Surplus Adjustments	D				GLA not used					Shows adjustments to surplus for which no other income or expenditure is provided. **This account is not supported in CALSTARS**.
9998	Start of System- Clearing Account	0					X				Provides a mechanism for loading beginning general ledger account balances into CALSTARS. This account should have a zero balance after all beginning balances are loaded.